

Message Text

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TO USMISSION GENEVA

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E.O. 11652: N/A

TAGS: AORG, AFIN, US, ITU, UPU

SUBJECT: ITU, UPU: TAX REIMBURSEMENT

1. OUR UNDERSTANDING OF ITU AND UPU CONSTITUTIONAL REQUIREMENT WITH RESPECT TO INTEREST IS THAT IT IS APPLICABLE ONLY TO UNPAID ASSESSMENTS ON MEMBERS FOR EXPENSES OF THE ORGANIZATIONS AND WOULD THEREFORE EXCLUDE TAX REIMBURSEMENT ITEMS.

2. WE QUESTION THE ORGANIZATION POLICY OF REIMBURSEMENT TO INDIVIDUALS BASED ON ESTIMATED PAYMENTS RATHER THAN THE ACTUAL TAX LIABILITY DETERMINED WHEN THE TAX RETURN IS FILED AT THE END OF THE TAXABLE YEAR. A BILLING BASED ON TAXES ACTUALLY PAID FOLLOWING THE FILING OF THE FINAL TAX RETURN BY THE INDIVIDUALS WOULD BE MORE APPROPRIATE AND SHOULD ELIMINATE SOME OF THE PAPER WORK INVOLVED IN RECORD KEEPING OF ESTIMATED AMOUNTS PAID THROUGHOUT THE YEAR.

3. PAYMENT OF 13,269.20 SWISS FRANCS TO UPU WILL BE
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AUTHORIZED SHORTLY. WE WOULD PREFER TO LIMIT CURRENT PAYMENT TO ITU TO THOSE AMOUNTS APPLICABLE TO YEARS PRIOR

TO 1976 TAXES. PAYMENT FOR ACTUAL 1976 TAXES WOULD THEN BE REIMBURSED FOLLOWING RECEIPT OF A BILLING COVERING THE ENTIRE TAXABLE YEAR BASED ON INDIVIDUAL'S FINAL

RETURNS.

ROBINSON

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